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FINANCE DEPARTMENT

NOTIFICATION

The 31st March, 2020

S.R.O. No. 93/2020— In exercise of the powers conferred by sub-section (6D) of section 25 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby notify that the provisions of sub-section (6B) or sub-section (6C) of the said Act shall not apply to a person who is not a citizen of India or to a class of persons other than the following class of persons, namely:—

- (a) Individual;
 - (b) authorised signatory of all types;
 - (c) Managing and Authorised partner; and
 - (d) Karta of an Hindu undivided family.
2. This notification shall come into force from the 1st day of April, 2020.

[No.10662-FIN-CT1-TAX-0002/2020]

By Order of the Governor

SMITA ROUT

Joint Secretary to Government